



Treasury Financial Manual

Bulletin No. 2003-05

Volume I

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To: Heads of Government Departments, Agencies, and Others Concerned

**Subject: Changes to the U.S. Government Standard General Ledger (USSGL)
Affecting Federal Agencies' Centralized Trial-Balance System II (FACTS II)
Reporting**

1. Purpose

This bulletin notifies agencies of immediate changes to the USSGL that affect fiscal 2003 FACTS II reporting. These changes facilitate proper accounting for and reporting of transfers of spending authority from offsetting collections.

2. Requirements for the SF 133: Report on Budget Execution and Budgetary Resources

The Office of Management and Budget (OMB) Circular No. A-11 requires that agencies report transfers of uncollected spending authority from offsetting collections on lines 13 and 14 of the SF 133, Relationship of Obligations to Outlays section.

3. Specific Changes to USSGL and FACTS II

Effective immediately, the Transmittal Letter (T/L) S2-02-03, USSGL, Section IV, Fiscal 2003 FACTS II – Attribute Definition Report, Authority_Type attribute is amended, as follows:

Attribute Definition: Use domain values “P”, “D”, “B”, “C”, “R”, and “S” to distinguish among the types of budgetary resources, where it is not possible to do so by the USSGL account number. For example, the USSGL rescission accounts (USSGL accounts 4392 and 4393) do not distinguish between rescissions of appropriations or contract authority. Use domain values “T” and “K” to identify spending authority from offsetting collections as transferred or not transferred, respectively.

Domain:

- P – Appropriation
- D – Advance Appropriation
- B – Borrowing Authority
- C – Contract Authority
- R – Re-appropriation
- S – Spending Authority From Offsetting Collections
- K – Spending Authority From Offsetting Collections - Not Transferred
- T – Spending Authority From Offsetting Collections - Transferred

Effective immediately, the T/L S2-02-03, USSGL, Section IV, Fiscal 2003 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information Report is amended by adding the value “Y” in the Authority_Type attribute column for USSGL accounts 4221, 4222, 4225, 4251, and 4287. Additionally, beginning in the third quarter, if domain value “T” is used in the Authority_Type attribute, then the Direct_Transfer_Agency and Direct_Transfer_Account attributes are required for the FACTS II submission. The following chart provides specific information.

USSGL Account	Second-quarter Fiscal 2003 FACTS II Reporting	Third-quarter Fiscal 2003 FACTS II Reporting
4221	Add Authority_Type “T” or “K”	If “T”, add Direct_Transfer_Agency and Direct_Transfer_Account
4222	Add Authority_Type “T” or “K”	If “T”, add Direct_Transfer_Agency and Direct_Transfer_Account
4225	Add Authority_Type “T” or “K”	If “T”, add Direct_Transfer_Agency and Direct_Transfer_Account
4251	Add Authority_Type “T” or “K”	If “T”, add Direct_Transfer_Agency and Direct_Transfer_Account
4287	Add Authority_Type “T” or “K”	If “T”, add Direct_Transfer_Agency and Direct_Transfer_Account

Note: Bulk users must add the appropriate Authority_Type domain value to affected accounts in their files. For users entering FACTS II data manually, the domain value will default to “K”. Additionally, the previous quarter balance for the affected USSGL accounts will not copy forward; users must enter balances manually.

4. Effective Date

Agencies must report the new Authority_Type attribute domain values beginning with the second-quarter fiscal 2003 FACTS II submission and the Direct_Transfer_Agency and the Direct_Transfer_Account attributes beginning with the third-quarter FACTS II submission.

5. Inquiries

Direct questions concerning this bulletin to your agency's USSGL Board representative or:

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Date: April 16, 2003

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Commissioner